

CHAPTER 13

COST ACCOUNTING AND MANAGEMENT REPORTING

13-1. General. This Chapter prescribes uniform cost accounting and management reporting policies and guidelines for effective management of motor vehicles among the DoD Components.

13-2. Objectives. The objectives of this Chapter are to ensure the following:

a. That the cost accounting and management reporting of each DoD Component shall provide uniform data necessary for the efficient and effective management of motor vehicle assets, to include operation and maintenance.

b. That the basic installation accounting system serves the transportation equipment managers' needs; provides higher headquarters with cost summaries that are reliable and meaningful to all concerned; and meets reporting requirements of Federal Property Management Regulations issued by GSA.

13-3. Scope and Applicability. Cost accounting and management reporting requirements contained in this Chapter apply to all activities of the DoD Components that operate DoD-owned or leased motor vehicles.

13-4. Policy. Each DoD Component shall develop and operate the most efficient and effective program to meet its assigned mission requirements. To fulfill this responsibility, cost and performance measurement data on which to base decisions are required.

13-5. Records and Reports

a. The basic record-keeping system for commercial type vehicles shall incorporate operation and maintenance data which, in turn, shall be integrated into the accounting system of the function or organization that manages these vehicles. Each DoD Component concerned shall meet the continuing requirements of GSA by extracting data from the basic system.

b. Economic analyses as set forth in DoD Instruction 7041.3 (reference (hh)) shall be used, where applicable, to ensure that the costs and the benefits of all alternatives are considered in arriving at investment and operating decisions.

13-6. Reporting Requirements

a. Annual Reports. DoD Components that have nontactical vehicles shall annually prepare an SF 82, "Agency Report of Motor Vehicle Data" (Figure 13-1). This annual reporting requirement has been assigned Interagency Report Control Number 1102-GSA-AN and one copy shall be provided to: Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302.

b. Reporting Instructions. The following instructions shall be used by all DoD Components to prepare the SF 82.

(1) Reportable Vehicles. Reportable vehicles shall include nontactical motor vehicles such as sedans, station wagons, carryalls, vans, ambulances, buses, trucks, and truck tractors. The following vehicles are excluded from the report:

- (a) Trailers and trailing equipment regardless of type or size.
- (b) Trucks with permanently mounted equipment.
- (c) Air compressors.
- (d) Motorcycles.
- (e) Military design (tactical) vehicles.
- (f) Special purpose vehicles (such as fire, wrecker, maintenance, refuse, high lift, oil, fuel, industrial tractors).
- (g) Construction and installation maintenance equipment (such as cranes, dump trucks, snowplows, sweepers, loaders, graders).
- (h) Materials handling equipment.
- (i) Scooters (2-, 3-, or 4-wheel--all classes).
- (j) GSA vehicles.
- (k) Vehicles provided by contractors.

(2) Title Line. Separate forms shall be submitted for domestic and foreign based vehicles. Place an (X) in the Vehicles Based block indicating that domestic or foreign vehicles are included on the SF 82. Other entries required in the title line are self explanatory. Domestic is defined as the 50 States, the Territories, the Commonwealth of Puerto Rico, and the District of Columbia.

(3) Sections I, II, and III shall be completed using the reporting procedures on the back of the SF 82.

13-7. Accounting Guidelines

a. General. Each DoD Component with nontactical vehicles acquired with appropriated funds shall classify and accumulate transportation costs and data in accordance with the guidelines in paragraph 13-7.b., below. Each DoD Component shall develop effective and economical methods and procedures consistent with these requirements, but adaptable to its own organization and accounting equipment. Such adaptation shall be included in the DoD Component implementation to achieve uniformity in classifying and reporting costs. Cost accounting and reporting is required for vehicle categories indicated on SF 82.

b. Guidelines. The cost accounting and management reporting systems shall incorporate the following guidelines:

(1) Labor. Civilian and military labor costs shall be distributed between direct and indirect maintenance and operating labor.

(a) Civilian Labor. Computations of civilian labor costs shall include provisions for payable absences on annual, sick, holiday, and other leave and government contributions for employee benefits, such as retirement and insurance.

(b) Military Labor. All active forces military personnel assigned to the transportation activity shall be costed at the DoD rates and as implemented by each DoD Component.

(c) Computation of labor costs for industrial fund activities shall be in accordance with DoD Directive 7410.4 (reference (yy)).

(2) Material. Fuel, lubricants, materials, parts, and accessories shall be identified and distributed between direct and indirect material.

(3) Accident Damage Repair Costs. The direct cost of accident damage repair shall be identified separately as an accident cost. Accident damage repairs shall include the cost of all labor and items replaced, and contractual costs.

(4) Contractual Services. The total cost of contractual services for maintenance shall be identified between commercial vendor and other government repair shops (such as Departments of Labor and Navy). Include any other contractual service obtained from other Government Agencies that is applicable to the operation of specific vehicle classes. Contractual services shall not be identified by element of cost, labor, and material. Exclude accident damage and hired vehicle costs.

(5) Hired Vehicles. Rental, for hire, and leased motor vehicle costs shall be identified separately in the transportation activity records. These costs, although contractual, do not relate to operation and maintenance costs for government-owned motor vehicles and shall not be identified with those contractual services set forth in subparagraph 13-7.b.(4), above.

(6) Shop Rates. The DoD Components may elect to use shop rates to effect an equitable distribution of costs. Procedures for using of shop rates may be prescribed in appropriate DoD Component Directives. When shop rates are used, the accumulated shop rate cost shall be periodically compared with the actual cost charged to the transportation function. Shop rates shall be adjusted on the basis of an analysis of the differences.

(7) Total Indirect Costs. These costs are not readily identifiable with specific vehicles or classes of vehicles and are computed for total vehicles and prorated to the vehicle classes in proportion to the direct costs. They include government shop level indirect labor (clerks, dispatchers, custodians, etc., and related military personnel); administrative and fiscal labor and material above shop level; rent and/or amortization for shops and offices; and other costs such as commercial storage, shop equipment depreciation, and maintenance.

(8) Sedan and Station Wagon Inventories. Report the total numbers of sedans and station wagons, owned and commercially leased, as of September 30 of the reporting year by vehicle classification (classified in accordance with GSA Federal Standard 122, reference (v)); GSA-leased vehicles are not reported on the SF 82.

DATE PREPARED

BUREAU, SERVICE, ETC.

DEPARTMENT OR AGENCY

VEHICLES BASED (Check one)

FISCAL YEAR
ENDINGAGENCY REPORT OF MOTOR VEHICLE DATA
(Read instructions carefully on reverse before completing
this form.)

1102-GSA-AN

1 Dec 94

U.S. Army

U.S. Army

Corps of Engineers

Sept. 30, 1994

Trucks and Truck Tractors by Gross Vehicle Weight (GVWR)

SPECIAL USE

(i)

(n)

(g)

(h)

(j)

(k)

24,000 LBS.
OR OVER8,501 TO
23,999 LBS.

4 X 2

4 X 4

BUSES
(16 or more
passengers)

(e)

(f)

(l)

(m)

(o)

(p)

(q)

(r)

AUTOMOBILES,
SEDANS

(b)

(c)

(d)

(e)

(f)

(g)

STATION
WAGONS

(h)

(i)

(j)

(k)

(l)

(m)

AMBULANCES

(n)

(o)

(p)

(q)

(r)

(s)

TOTAL
(All vehicles)

(t)

(u)

(v)

(w)

(x)

(y)

VEHICLES ON HAND, OCT. 1, 1993

6338

19

3158

984

274

1,333

ACQUISITIONS

567

0

251

77

9

145

DISPOSALS

679

0

315

129

13

115

VEHICLES ON HAND, SEPT. 30, 1994

6226

7

3094

932

270

1,363

AVERAGE NUMBER ON HAND

0

0

0

0

0

0

TOTAL ANNUAL COST

0

0

0

0

0

0

DIRECT OPERATIONS COST

498965

9943

2367874

215574

112068

GOVERNMENT

2342280

5218

311168

197468

609797

COMMERCIAL

1929958

4200

324648

300142

454164

TOTAL DIRECT COSTS

9156103

19361

4003690

1543604

576812

2176129

TOTAL INDIRECT COSTS

4756541

8716

1658336

956207

407908

1068111

TOTAL COST

13912644

23077

5663226

2499911

984120

324540

AVERAGE IN-USE VEHICLE INVENTORY

6645

11

3345

277

1430

MILES OPERATED

58214999

80674

2901008

7157245

1206132

1442023

GALLONS OF FUEL CONSUMED

4195495

7936

2025061

648608

192876

1065617

VEHICLE CLASS

OWNED

LEASED

OWNED

LEASED

OWNED

LEASED

SMALL

1/4

3

71

74

74

74

SUBCOMPACT

4

482

482

482

482

482

COMPACT

II

III

IV

V

TOTAL

TOTAL

LARGE

LIMOUSINE

V

TOTAL

TOTAL

TOTAL

TOTAL

VEHICLE CLASS

OWNED

LEASED

OWNED

LEASED

OWNED

LEASED

SMALL

1/4

3

71

74

74

74

SUBCOMPACT

4

482

482

482

482

482

COMPACT

II

III

IV

V

TOTAL

TOTAL

LARGE

LIMOUSINE

V

TOTAL

TOTAL

TOTAL

TOTAL

VEHICLE CLASS

OWNED

LEASED

OWNED

LEASED

OWNED

LEASED

SMALL

1/4

3

71

74

74

74

SUBCOMPACT

4

482

482

482

482

482

COMPACT

II

III

IV

V

TOTAL

TOTAL

LARGE

LIMOUSINE

V

TOTAL

TOTAL

TOTAL

TOTAL

VEHICLE CLASS

OWNED

LEASED

OWNED

LEASED

OWNED

LEASED

SMALL

1/4

3

71

74

74

74

SUBCOMPACT

4

482

482

482

482

482

COMPACT

II

III

IV

V

TOTAL

TOTAL

LARGE

LIMOUSINE

V

TOTAL

TOTAL

TOTAL

TOTAL

VEHICLE CLASS

OWNED

LEASED

OWNED

LEASED

OWNED

LEASED

SMALL

1/4

3

71

74

74

74

SUBCOMPACT

4

482

482

482

482

482

COMPACT

II

III

IV

V

TOTAL

TOTAL

LARGE

LIMOUSINE

V

TOTAL

TOTAL

TOTAL

TOTAL

VEHICLE CLASS

OWNED

LEASED

OWNED

LEASED

OWNED

LEASED

SMALL

1/4

3

71

74

74

74

SUBCOMPACT

4

482

482

482

482

482

COMPACT

II

III

IV

V

TOTAL

TOTAL

LARGE

LIMOUSINE

V

TOTAL

TOTAL

TOTAL

TOTAL

VEHICLE CLASS

OWNED

LEASED</

GENERAL

1. Copies and mailing. Each form shall be prepared and mailed not later than December 15 following the end of the fiscal year to:

General Services Administration (TMM)
Washington, DC 20408

Address written questions or comments to the above.

Copies of the form are available through the Federal Supply System.

2. Reportable vehicles. For purposes of these instructions, "reportable vehicles" shall include all sedans, station wagons, buses, ambulances, caravans, trucks, and truck tractors which operate on petroleum-based fuels. Included are all vehicles of the types which are produced, maintained, or a combination of these. Excluded are semi-trailers, trailers, and other trailing equipment such as pole trailers, dollies, cable reels, trailer coaches, and boats. Excluded are all military mounted equipment, fire trucks, air compressors, etc. Electric and hybrid-electric vehicles, motorcycles, and military design vehicles described in FPMR 101-38.

3. Agencies, fleets, and sections of Standard Form 82.

CATEGORY	SEPARATE SF 82 REQUIRED			SECTION I AGENCY OWNED AND LEASED VEHICLES		SECTION II AGENCY OWNED VEHICLES ONLY	
	LARGE FLEET	SMALL FLEET	DEPARTMENT	Domestic	Foreign	Domestic	Foreign
INDEPENDENT ESTABLISHMENT							
				X	X	X	X
				X	X	X	X
				X	X	X	X
DEPARTMENT							
				X	X	X	X
				X	X	X	X
				X	X	X	X

Domestic fleets, foreign fleets, large fleets, and small fleets are defined in FPMR 101-38.

Fleets held by independent establishments usually will constitute a large or a small fleet, but not both. Data for a small fleet shall be reported only in Section I; large fleets must be reported in both Sections I and II.

Fleets owned by departments may constitute both large and small fleets. For example, a department may have ten bureaus, of which two own 2,000 or more reportable vehicles, worldwide. Each of these large fleets shall be reported separately on a Standard Form 82, except that if a fleet comprises domestic and foreign vehicles, two Standard Forms 82 shall be prepared. In this example, the department would prepare a summary Standard Form 82 (two, if domestic and foreign vehicles are involved); this summary would include Section I data for all vehicles held by the department, but Section II would summarize only the data reported on the separate Standard Forms 82 for the two large fleets.

DATA ENTRIES

Data for each line of this form shall be reported by class of motor vehicle as indicated in the column headings. Instructions for specific line entries, below, correspond to line items on the form.

Column (j), "Special Use," is reserved for future use

INSTRUCTIONS FOR SPECIFIC LINE ENTRIES

SECTION I - Agency-owned and leased vehicles (All agencies with reportable vehicles. Do not include GSA IMP vehicles.)

PART A - Agency-owned vehicle inventory data.

1 Vehicles on hand, October 1, 19__ Record only the number of vehicles (of each class) available for use, including any reserve storage. Exclude any vehicles ordered but not received, and any vehicles removed from storage awaiting disposal. NOTE: Explain by footnote or memorandum any difference between line 1 this year and line 4 last year.

2 Acquisitions. Record only the number of vehicles actually received, from whatever source, during the fiscal year.

3 Disposals. Record only the number of vehicles removed from service for disposal, by whatever means, during the fiscal year.

4 Vehicles on hand, September 30, 19__ Record only the number of vehicles actually available for use, including reserve storage. Lines 1-2-3-4.

PART B - Commercial leases (record of vehicles leased from commercial sources for 60 continuous days or more).

5 Average number on hand. This entry is determined by adding the number of commercial leases on hand for each month in the fiscal year, then dividing by 12.

6 Total annual costs. Enter total amount billed for commercial leases during the fiscal year.

SECTION II - Agency-owned vehicles (Large fleets, 2,000 or more vehicles).

PART A - Costs to operate and maintain (Round to nearest dollar).

7 Direct operations costs. List all operations costs attributable to specific vehicle types (see chart).

8 Direct Government maintenance costs. List all maintenance costs for work accomplished by any Government agency's maintenance facility which can be attributed to specific Agency-owned vehicles (see chart).

9 Direct commercial maintenance costs. List all maintenance costs for work accomplished by commercial contract facilities which can be attributed to specific vehicles (see chart).

10 Total direct cost. Provides the total direct cost to operate and maintain Agency-owned vehicles. Add lines 7, 8, and 9.

11 Total indirect cost. List all costs not readily identifiable to specific vehicles (see chart).

12 Total cost. Provides the total cost to operate and maintain Agency-owned vehicles. Add lines 10 and 11.

PART B - Utilization information.

13 Average in-use inventory. This entry identifies those vehicles in normal use, not in storage. For Agencies having vehicles in storage, the entry is determined by first subtracting the number of stored vehicles from the inventory figures in lines 1 and 4, then adding the remainder of each line and dividing by two. For Agencies having no stored vehicles, the entry is determined by adding (lines 1 and 4) and dividing by two.

14 Miles operated. Enter the number of miles operated by Agency-owned vehicles for the fiscal year (round to the nearest thousand).

15 Gallons of fuel consumed. Enter the number of gallons of petroleum-based fuel consumed by Agency-owned vehicles for the fiscal year (round to the nearest hundred). See GENERAL, Paragraph 2.

* U.S. GOVERNMENT PRINTING OFFICE : 1982 O - 351-526 (5102)

COST CLASSIFICATION CHART

DESCRIPTION	COST CATEGORIES	
	DIRECT COSTS	INDIRECT COSTS
MILITARY AND CIVILIAN PERSONNEL LABOR COSTS		
Dispatchers (Operations).....		X
Drivers when hired by Transportation and Individual (if applicable).....		X
Maintenance (if applicable).....		X
Inspectors, estimators, cost clerks, dispatchers, maintenance planners, production control personnel.....		X
Maintenance Officer, service manager, and shop supervisors.....		X
Mechanics, mechanics welders, painters, lubricators, and other Allied Craftsmen who perform labor on reportable vehicles.....	X ¹	
Service station attendants, supply personnel, shop stockmen (when funded by Transportation).....		X
Supervisory, clerical, custodial, administrative Tire and battery repairs.....		X
MATERIALS COSTS		
Fuel.....	X	X ¹
Motor oil, lubricant, fluids.....		X ²
Replacement parts.....		X
Equipment needed to meet special operating requirements (such as cargo covers, sideboards, racks, fire extinguishers).....		X
Pre-expended item (benchstock).....		
MISCELLANEOUS COSTS		
Maintenance when accomplished by facility other than that controlled by the Agency.....	X ³	X
Custodial, office supplies, printing (forms) etc. Printing identification insignia.....	X ³	X
Preventive maintenance.....	X ³	X
Rental of commercial buildings.....		
Repair of accident damage (including all direct labor, parts, accessories and materials used).....	X ³	
Washing, polishing and servicing.....		X
Small tools and equipment.....		X
Utility costs.....		X
Capital improvements to facilities.....		X

FOOTNOTES:

- Charge as direct if a work order is issued, charge as indirect for minor work not on a shop make order.
- Charge as direct if a work order is issued, unless these are pre-expended items.
- For work accomplished by other Government Agency facilities, include costs with Agency's work in line 9. Include costs for work accomplished by commercial contract in line 9.

SECTION III - INVENTORY DATA

Break down the total number of Agency-owned vehicles shown on line 4, columns (b) and (c) by vehicle class, and the number of commercially leased vehicles (leased for 60 days or more). Do not include GSA IMP vehicles.

STANDARD FORM 82 BACK (REV. 3-82)